

WOLLMUTH MAHER & DEUTSCH LLP

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**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re	:	Chapter 11 Case No.
	:	
LEHMAN BROTHERS HOLDINGS INC., <i>et al.</i> ,	:	08-13555 (JMP)
	:	
Debtors.	:	(Jointly Administered)
	:	
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**FIRST AMENDED VERIFIED STATEMENT OF
WOLLMUTH MAHER & DEUTSCH LLP PURSUANT TO
FEDERAL RULE OF BANKRUPTCY PROCEDURE 2019(a)**

Wollmuth Maher & Deutsch LLP (“WMD”) hereby submits this first amended verified statement (as amended, the “Verified Statement”) pursuant to Federal Rule of Bankruptcy Procedure 2019(a), and states as follows:

1. WMD represents the entities listed on Exhibit A annexed hereto (collectively, the “Entities”), who may hold claims against and/or interests in the above-captioned debtors or Lehman Brothers Inc. (collectively, the “Debtors”) arising out of applicable agreements, law, or equity pursuant to their respective relationships with the Debtors.

2. The specific nature and amounts of the claims held by the Entities

will be, or have been, set forth in proofs of claims or other pleadings filed in the Debtors' chapter 11 cases.

3. The following are the facts and circumstances in connection with WMD's employment in these cases. Each of the Entities separately approached WMD and requested that WMD represent them in connection with the Debtors' chapter 11 cases. WMD may also represent the Entities on matters unrelated to these cases.

4. As of the date hereof, WMD does not hold a claim against the Debtors.

5. Neither this Verified Statement nor the filing of this Verified Statement shall operate as an appearance by any of the Entities, nor is this submission intended to or shall be deemed to have submitted any of the Entities to the jurisdiction of this Court.

6. The undersigned hereby verifies under oath that this Verified Statement is true and accurate, to the best of the undersigned's knowledge and belief. WMD reserves the right to revise and supplement this Verified Statement.

Dated: New York, New York
December 19, 2008

WOLLMUTH MAHER & DEUTSCH LLP

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